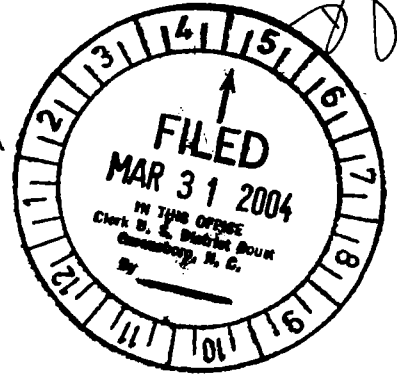


9.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



IN RE:)
CHARLES M. IVEY, III, TRUSTEE,)
)
Plaintiff-Appellant,)

v.)

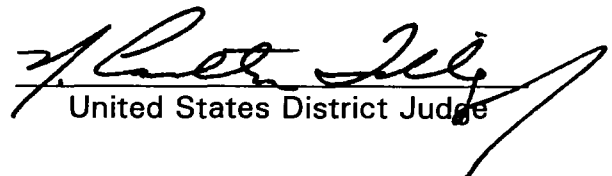
1:02CV586

GREAT WEST LIFE & ANNUITY)
INSURANCE CO.,)
)
Defendant-Appellee.)

ORDER

This matter is before the Court on appeal from the United States Bankruptcy Court for the Middle District of North Carolina. Charles M. Ivey, Trustee for the bankruptcy estate of J.G. Furniture Group, Inc., appeals the final decision of the Bankruptcy Court allowing the claim of Great West Life & Annuity Insurance Company. For the reasons set forth in a contemporaneously filed Memorandum Opinion, Great West's priority claim should be allowed and the decision of the Bankruptcy Court will be AFFIRMED.

This the 31st day of March, 2004.


United States District Judge